

TENNESSEE GENERAL ASSEMBLY  
FISCAL REVIEW COMMITTEE



**FISCAL NOTE**

**SB 1350 - HB 1354**

March 17, 2015

**SUMMARY OF BILL:** Authorizes each county, by resolution of its legislative body passing with 2/3 majority vote, to levy a privilege tax on all civil and criminal cases brought in general session courts, juvenile courts, and municipal courts in the county. All revenue generated by the tax shall be used exclusively to support substance abuse prevention coalitions. The revenue shall be distributed monthly to the coalitions.

If a county does not have any coalitions, then the revenue shall be distributed to the Prevention Alliance of Tennessee to establish a substance abuse prevention coalition in the county that supplied the funds.

**ESTIMATED FISCAL IMPACT:**

**NOT SIGNIFICANT**

Assumptions:

- Any county may elect to levy the privilege tax. Any increase in local revenue will not only be permissive, but will also be offset by an increase in local expenditures.
- Regardless of how many counties elect to levy this tax or of how much they collect, the net impact on local governments will be not significant.

**CERTIFICATION:**

The information contained herein is true and correct to the best of my knowledge.

A handwritten signature in dark ink, reading "Jeffrey L. Spalding".

Jeffrey L. Spalding, Executive Director

/trm

**SB 1350 - HB 1354**